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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY

In re:)	Case No. 17-21818-ABA
)	Chapter 12
ANTHONY M. MORTELLITE, JR. and)	
COLLEEN T. MORETLLITE,)	
)	
Debtors.)	
)	
)	
)	
In re:)	Case No. 17-21820-ABA
)	Chapter 12
BLUES BROTHERS LLC.,)	Judge Andrew B. Altenburg, Jr.
)	
Debtor.)	Jointly Administered
)	

UNITED STATES' OBJECTION TO CONFIRMATION OF CHAPTER 12 PLAN

The United States objects to confirmation of the debtors' chapter 12 plan, pursuant to 11 U.S.C. § 1224(a), because the debtors' plan fails to provide for the United States' general unsecured claim. It is therefore ineligible for confirmation under 11 U.S.C. § 1225(a)(4). It support of this objection the United States avers as follows:

1. The Internal Revenue Service filed a proof of claim on behalf of the United States in the bankruptcy case of debtor Blues Brothers, LLC. which consisted of a priority and general unsecured claim. Claim 1-7.

2. The debtors filed a Second Modified Chapter 12 Plan on October 19, 2017. (Dkt. No. 130). The plan acknowledges that the United States has a priority and general unsecured claim, but the plan fails to provide for the United States' general unsecured claim. (Dkt. No. 130, pgs. 8, 18).

3. The Court shall confirm a plan only if the plan provides for each allowed unsecured claim in the amount it would receive if the estate were liquidated under chapter 7. 11 U.S.C. § 1225(a)(4).

4. The plan does not provide for the United States' as required under 11 U.S.C § 1225(a)(4), therefore it cannot be confirmed.

WHEREFORE, the United States requests that the Court deny confirmation of the debtors' chapter 12 plan.

Date: November 13, 2017

DAVID A. HUBBERT
Acting Assistant Attorney General

/s/ Erin F. Darden
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CERTIFICATE OF SERVICE

I hereby certify that on November 13, 2017, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to the following:

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